IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929

WP(C).No. 31229 of 2007(P)

PETITIONER:

R. RANJITH KRISHNAN,
SAIJIT PRODUCTS, PALLASSANA P.O., PALAKKAD DIST.

BY ADV. SRI.ARIKKAT VIJAYAN MENON

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER-I,
CHITTUR, PALAKKAD DISTRICT.

2. DEPUTY TAHSILDAR (RR),
TALUK OFFICE, CHITTUR.

3. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, KERALA GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 31229 OF 2007 P
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Dated this the 22nd October, 2007

J U D G M E N T

In relation to assessment years 2001-02 and 2002-03, assessments were completed as per Exts. P2 and P3 declining the claim of the petitioner for exemption. However, subsequently, Ext. P4 notification was issued by the 3rd respondent granting exemption with effect from 1-4-2000 and taking advantage of Ext. P4 petitioner submitted Exts. P5 and P6 applications for rectification of Exts. P2 and P3. The only request made before me is for a direction to the 1st respondent to consider and pass orders on Exts. P5 and P6.

2. In view of Ext. P4, the petitioner will be justified in applying for rectification as per Exts. P5 and P6 and the 1st respondent ought to consider the same without delay. Accordingly, I dispose of this writ petition directing that the 1st respondent shall pass orders on Exts. P5 and P6 as expeditiously as possible, at any rate within four weeks of receipt of a copy of this judgment. In the meantime the proceedings

initiated for recovery pursuant to Exts. P2 and P3 shall be kept in abeyance for a period of six weeks.

Petitioner shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC
JUDGE

jan/-